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CHAPTER 74

AN ACT to amend 139.50 (14) and (17) of the statutes, relating to exemptions from the tax on cigarettes.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

139.50 (14) and (17) of the statutes are amended to read:

139.50 (14) Sales by a manufacturer or wholesaler for shipment outside the state in interstate commerce, *as well as sales to post exchanges of the armed forces of the United States and to federally or state operated veterans hospitals in this state*, shall not be subject to the payment of the tax or other requirements imposed by this section except as herein specifically provided.

(17) The commissioner shall keep a suitable record of the sale of all stamps which shall show the dates of the sale thereof and the names of the purchasers. He shall refund to any purchaser or any banking institution located in this state the money paid for any stamps returned unfit for use or otherwise unused, and shall prescribe the method of proof required for obtaining such refund. He shall also refund the tax paid on such tobacco products * * * and * * * shall prescribe the method of proof required for such refunds. Refunds of taxes collected and paid into the general fund under sub. (2) (b) and appropriated to the state recreation committee under s. 20.703 (41) shall be charged against such appropriation.

Approved May 29, 1963.